

CASE: CHILD & FAMILY  
SERVICES HEAD START  
SELF-ASSESSMENT

2-A



Job Performance  
Situation 2:  
Program Systems and  
Supporting Fiscal  
Management

HEAD START  
*MOVING AHEAD*  
COMPETENCY-BASED TRAINING PROGRAM



Developed under Delivery Order No. 105-99-2091, the Head Start Bureau, Administration for Children and Families, U.S. Department of Health and Human Services. Revised in 2000 by the American Institutes for Research under contract number 105-94-2020.

Clip art contained in this document is used under license from Microsoft, copyright 1998, Microsoft and/or its suppliers, One Microsoft Way, Redmond, Washington 98052-6399 USA. All rights reserved. The Head Start Blocks logo is a registered trademark of Head Start. The “Listening Test: Riddles” in 3-F is used with permission of the McGraw Hill companies. The Conflict Resolution Style Sheet in 5-C is used with permission of the National Association for Community Mediation. All other material appearing in this document is in the public domain. Citation of the source is appreciated.

This material was produced in 2000 by Circle Solutions, Inc.

## JOB PERFORMANCE SITUATION 2: CASE

---

Read and reflect on the following case to deepen your understanding of the situation—not to address the problems or find solutions. Following this activity, participants will work on specific skill-building activities. Participants will then have the opportunity to come back to the scenario and, in an application activity, apply their increased skill competencies to addressing the issues it presents.

### **Child and Family Services Head Start**

Child and Family Services Head Start is a center-based program that currently serves 100 children, 18 of whom have special needs. There is a long waiting list at the center. Sam, the Program Director, has a “take charge” personality and often takes shortcuts to get the job done. Walking down the hall he encounters Beth, the center’s cook.

“You know, Beth, I really don’t understand what is taking the Board and the Policy Council so long to approve our budget. After all, our needs are clear: We need money to expand and get a bigger facility. We also need to replace our broken buses. The children are our first priority.” Beth agrees; she has five grandchildren who have attended Head Start, and two more who will be of age next year.

“When I was putting out coffee for the joint budget meeting I heard one of the members asking to read a report; it sounded like ‘Assessment of the Community,’” Beth confided. “And there was another member who said she had never seen a copy of the proposed or current budget,” Beth added, hoping this would be useful information. “There’s not much to completing a budget,” Sam replied, adding, “You look at what you did last year and usually add 10 percent, that’s all.”

“Well, the bus driver told me he heard that the teachers are upset because they didn’t get a salary increase again this year. And now they have to pay for classroom supplies out of their own pockets,” Beth responded.

“Everybody knows things are tight these days,” Sam replied. “But didn’t our center’s parents do a good job of fundraising? And didn’t they raise enough to pay off our propane bill?” he added, beaming. Beth nodded in agreement, remembering how the program was closed for 10 days last winter because there was no heat.



Don, the Grantee's Fiscal Administrator, has his office offsite. Don is very proud of the customized accounting software he installed. The software doesn't track or categorize administrative costs for Head Start, as he doesn't believe that these are important functions. Don is showing off his system to John, the new Accounts Payable supervisor, who just moved to the area with his family. Don takes this opportunity to fill him in on Head Start.

"I have to warn you about Sam," said Don. "He isn't very experienced with budgets and is often reluctant to ask questions."

"What do you mean?" asked John.

"Well, the program was given tickets to the wrestling match and he wouldn't take that as in-kind. On the other hand, he wanted to claim time spent by parents at home, which, of course, you can't do," responded Don. "The budget he gives me is almost always unbalanced. He runs out of money in one place, but has monies left on other line items that end up not being spent."

"Why don't you explain to him how to correct this?" asked John.

"Sam and I just communicate through memos now," replied Don, "and it just takes too long to put that all in writing." He went on to explain, "We had a disagreement when a wheelchair-accessible bus was ordered that wouldn't fit under the roadway underpass."

"What did you do about the situation?" inquired John.

"Well, the mother drove the child to school whenever she could get gas money," said Don.

"Sounds to me like the program could use some training on budget planning and development, being sure to consider the Community Assessment information. It would be a good idea to include cost principles as well," said John.

"How did you become so familiar with the budgeting process?" asked Don.

"Back home, my daughter was in Head Start and I served on the Policy Council," replied John.

“I think some training for the Board, Policy Council, and management staff is a good idea, John. You know, next year we’ll be getting Department of Education preschool funds and adding an early intervention program for children with special needs,” said Don.

Just then, the phone rang. It was Lynn, the Program Specialist in the Regional Office. Lynn finds Don to be an especially challenging person to work with. She and Don went round and round when she disallowed the occupancy costs he used as non-Federal share. Don is married to a successful realtor who established the fair market value for the program.

“Lynn is going to remind me again about the delinquent SF-269,” said Don. “If she thinks our SF-269 is a major problem, just wait until Sam integrates additional funding sources with Head Start funds,” he declared as he picked up the phone. “Hello Lynn, how are you?” asked Don.



## SELF-ASSESSMENT

Job Performance Situation 2 requires knowledge and skill competencies in understanding and applying cost principles and linking budget development to planning. The following self-assessment will help you determine your interest in completing the knowledge and skill building activities in Job Performance Situation 2.

### SKILL: *UNDERSTANDING AND APPLYING BASIC COST PRINCIPLES*

Have you experienced a similar situation in which you needed to address issues related to how program costs are defined in overall program financial management? \_\_\_\_ yes \_\_\_\_ no

If yes, was your response considered satisfactory? \_\_\_\_ yes \_\_\_\_ no

If you have not handled this type of situation very frequently, would you feel comfortable addressing it? \_\_\_\_ yes \_\_\_\_ no

Rate your current skills in addressing situations in which you need to:

	New skill for me		Some skill		Highly skilled	
1. <i>Define programmatic intent of basic cost principles:</i>	1	2	3	4	5	
2. <i>Define fiscal intent of basic cost principles:</i>	1	2	3	4	5	
3. <i>Identify sources of guidance for appropriate application of cost principles:</i>	1	2	3	4	5	
4. <i>Understand how basic cost principles are applied during program reviews:</i>	1	2	3	4	5	

- |    |  |   |   |   |   |   |
|----|--|---|---|---|---|---|
| 5. | <i>Apply the following cost principles:</i>  |   |   |   |   |   |
|    | <i>a. Allowable/unallowable costs</i>  | 1 | 2 | 3 | 4 | 5 |
|    | <i>b. Proper use of non-Federal share</i>  | 1 | 2 | 3 | 4 | 5 |
|    | <i>c. Proper accounting of in-kind contributions</i>                                 | 1 | 2 | 3 | 4 | 5 |
| 6. | <i>Determine what constitutes appropriate use of matching funds:</i>                 | 1 | 2 | 3 | 4 | 5 |
| 7. | <i>Identify common errors regarding the allocation and use of Federal resources:</i> | 1 | 2 | 3 | 4 | 5 |

Questions 1–7 are linked to knowledge and skill competencies addressed in 2-C, Understanding and Applying Basic Cost Principles. Count the number of questions where you circled 1 or 2 and record that number below. Do the same for the questions where you circled 3 or 4, and for those you rated 5.

Definitely (1–2): \_\_\_\_ Maybe (3–4): \_\_\_\_ Probably not (5): \_\_\_\_

If most of your answers were 1 or 2, you will definitely find it helpful to complete this activity. If most of your answers were 3 or 4, you may find the activity helpful. If most of your answers were 5, you may find that the material in the activity addresses areas in which you already have a lot of knowledge and skill.

### **SKILL: *LINKING BUDGET DEVELOPMENT TO PLANNING***

Have you experienced a situation in which you needed to address the planning, development, and implementation of budgets that effectively met the needs of all aspects of the program? \_\_\_\_yes \_\_\_\_no

If yes, was your response satisfactory? \_\_\_\_yes \_\_\_\_no

If you have not handled this type of situation very frequently, would you feel comfortable addressing it? \_\_\_\_yes \_\_\_\_no



Rate your knowledge and skills in addressing situations in which you need to:

		New skill for me		Some skill		Highly skilled
8.	<i>Establish a team approach to budget planning and development:</i>	1	2	3	4	5
9.	<i>Identify and implement critical planning tasks for budget development:</i>	1	2	3	4	5
10.	<i>Utilize standard program planning information to establish cost objectives :</i>	1	2	3	4	5
11.	<i>Select the appropriate budget type (incremental, zero-based, activity-based):</i>	1	2	3	4	5
12.	<i>Engage staff in cost containment and budget monitoring:</i>	1	2	3	4	5

Questions 8–12 are linked to knowledge and skill competencies addressed in 2-D, Linking Budget Development to Program Planning. Count the number of questions where you circled 1 or 2 and record that number below. Do the same for the questions where you circled 3 or 4, and for those you rated 5.

Definitely (1–2): \_\_\_\_ Maybe (3–4): \_\_\_\_ Probably not (5): \_\_\_\_

If most of your answers were 1 or 2, you will definitely find it helpful to complete this activity. If most of your answers were 3 or 4, you may find the activity helpful. If most of your answers were 5, you may find that the material in the activity addresses areas in which you already have a lot of knowledge and skill.

## TALLY SECTION

Review the scoring choices in each of the previous sections. Indicate your knowledge and skill development decisions below. At the completion of the self-assessment, you will transfer this information to the learning plan that follows.

	Definitely	Maybe	Probably not
2-C, Understanding and Applying Basic Cost Principles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2-D, Linking Budget Development to Program Planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



## THE LEARNING PLAN

---

The learning plan on the next page will help you keep track of your progress using the *Moving Ahead* materials to enhance your professional growth. The plan is divided into four columns. Use the first column to check the skills you need to enhance or develop based upon your self-assessment. Use the second column to record your progress in completing activities you selected. Please note: in addition to completing individual skill-building activities, you will also track your completion of the Case Activity (2-B), which puts the skill-building activities in context, and the related Application Activity (2-X), which provides you with an opportunity to practice the skills.

After you've completed the application activity for this performance situation package, return to the learning plan and record how you will continue skill development in your workplace and the types of support you will need.

## LEARNING PLAN FOR JOB PERFORMANCE SITUATION 2

Participant Name: \_\_\_\_\_

Date: \_\_\_\_\_

1. Skills I Need	✓	2. Building These Skills	3. Next Steps for Continuing My Development	4. Support I Need from Supervisors, Managers, Co-Workers, and Team Members
Put a check mark beside the skills you need to work on developing or enhancing.		Record your progress in completing the training activities.	Examples: Read more about the topic. Repeat activity with colleagues. Practice in a work situation.	Examples: Provide opportunities to practice. Provide constructive feedback. Serve as my mentor or coach.
2-B: Job Performance Situation Activity		2-B: Job Performance Situation Activity Date Completed _____		
2-C: Understanding and Applying Basic Cost Principles		2-C: Understanding and Applying Basic Cost Principles: Date Completed _____		
2-D: Linking Budget Development to Program Planning		2-D: Linking Budget Development to Program Planning: Date Completed _____		